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GOVERNMENT GAZETTE

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GOVERNMENT OF GOA, DAMAN AND DIU

Secretariat

Law Department

Panjim dated 5th March 1964

The Administrator's Rules for the Goa, Daman and Diu
Legislative Assembly

Notification

No. LA/N/103-A

In exercise of the powers conferred by the proviso to sub-section (1) of section 33 of the Government of Union Territories Act, 1963 (20 of 1963), the Administrator of Goa, Daman and Diu, after consultation with the Speaker of the Goa, Daman and Diu Legislative Assembly and with the approval of the President, hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Administrator's Rules for the Goa, Daman and Diu Legislative Assembly.

(2) They shall come into force at once.

PART I. — PRELIMINARY

2. *Definitions.*— (1) In these rules, unless the context otherwise requires, —

“Act” means the Government of Union Territories Act, 1963 (20 of 1963);

“Administrator” means the Administrator of the Union Territory of Goa, Daman and Diu;

“Assembly” means the Legislative Assembly of Goa, Daman and Diu;

“Constitution” means the Constitution of India;

“Financial year” means a period of 12 months commencing on April 1 and ending on March 31, next;

“Government” means the Government of Goa, Daman and Diu;

“House” means the Assembly;

“Member” means a member of the Assembly and includes a Minister;

“Minister” means a member of the Council of Ministers and includes a Minister of State, a Deputy Minister and any member of the Assembly to whom such Minister may delegate any function assigned to him under these Rules;

“motion” means a proposal made by a member for the consideration of the Assembly and includes a resolution and an amendment to a motion;

“resolution” means a motion for the purpose of discussing a matter of general public interest;

“Secretary” means the Secretary to the Assembly and includes any other person for the time being performing the duties of the Secretary;

“section” means a section of the Act;

“session” means the period of time between the first meeting of the Assembly upon the summons of the Administrator under sub-section (1) of section 6 and its prorogation or dissolution under sub-section (2) of that section;

“sitting” means the sitting together of the members of the House for transacting business on any day from its commencement till the House rises for the day;

“Speaker” means the Speaker of the Assembly.

(2) Words and expressions used in the Constitution or in the Act and not defined herein shall, unless the context otherwise requires, have the meanings assigned to them in the Constitution or in the Act.

PART II. — PROHIBITION OF DISCUSSION OF CERTAIN MATTERS

3. *Interpretation.*— If any doubt arises as to the interpretation of any of the provisions of these rules, it shall be referred to the Administrator and the decision of the Administrator acting in his discretion shall be final.

4. *Restrictions on questions.*— (1) No question shall be asked on any matter which affects the discharge of the functions of the Administrator in so far as he is required by the Act to act in his discretion.

(2) If the Speaker is of the opinion that a question or any part of a question is or may be one which cannot be asked because it is pro-

hibited under sub-rule (1), he shall, as soon as may be after the receipt of the notice of the question, forward to the Administrator a copy thereof and, unless the Administrator (whose decision in the matter shall be final) decides that the question may be put, it shall not be entered in the List of Business.

(3) Notwithstanding the fact that the Speaker has made no reference under sub-rule (2), if the Administrator, acting in his discretion, decides that any question or part of a question is one which cannot be asked because it is prohibited under sub-rule (1), he may communicate his decision (which shall be final) to the Speaker and on such communication, the question shall not be entered in the List of Business or, if it has been so entered, the Speaker shall decline to allow the question to be put.

(4) The Speaker shall disallow any supplementary question, if in his opinion, it infringes the foregoing provisions.

(5) If any doubt arises whether any question or any part of a question is or is not within the prohibition imposed by sub-rule (1), the Administrator shall, acting in his discretion, decide the point and his decision shall be final.

5. *Restrictions on resolutions.* — (1) No resolution shall be moved which relates to any matter which affects the discharge of the functions of the Administrator in so far as he is required by the Act to act in his discretion.

(2) If the Speaker is of the opinion that a resolution or any part of a resolution is or may be one which cannot be moved because it is prohibited under sub-rule (1), he shall, as soon as may be after the receipt of the resolution, forward to the Administrator a copy thereof and, unless the Administrator (whose decision in the matter shall be final) decides that the resolution may be moved, it shall not be entered in the List of Business.

(3) Notwithstanding the fact that the Speaker has made no reference under sub-rule (2), if the Administrator, acting in his discretion, decides that any resolution or any part of a resolution is one which cannot be moved because it is prohibited under sub-rule (1), he may communicate his decision (which shall be final) to the Speaker, and on such communication the resolution shall not be entered in the List of Business or, if it has been so entered, the Speaker shall decline to allow the resolution to be moved.

(4) If any doubt arises whether any resolution of which notice has been given or any part thereof is or is not within the prohibition imposed by sub-rule (1), the Administrator shall, acting in his discretion, decide the point and his decision shall be final.

6. *Restrictions on subject-matter of motions.* — The provisions of rule 5 shall, so far as may be, apply in relation to any notice calling the attention of a Minister, or raising discussion on matters of urgent public importance under rules 52 and 53, respectively, of the Rules of Procedure and Conduct of Business of the U. P. Legislative Assembly, 1958, as modified and adapted by the Administrator under sub-section (2) of section 33, and to all motions and motions for adjournment of the business of the Assembly for the purposes of discussing any matter of urgent public importance, as they apply in relation to resolutions.

PART III. — PROCEDURE IN FINANCIAL MATTERS

7. *Budget and its Presentation.* — The annual financial statement or the statement of the estimated receipts and expenditure of the Union territory in respect of every financial year (hereinafter referred to as the Budget) shall be presented to the Assembly on such day as the Administrator may appoint.

8. *Discussion on Budget.* — No discussion on the Budget shall take place on the day on which it is presented to the Assembly.

9. *Demands for Grants.* — (1) No demand for a grant shall be made except on the recommendation of the Administrator.

(2) Subject to the provisions of rules made under sub-section (1) of section 46 —

(a) a separate demand shall ordinarily be made in respect of the grant proposed for each department of the Government:

Provided that the Administrator may include in one demand grants proposed for two or more departments, or make a demand in respect of expenditure, which cannot readily be classified under particular departments.

(b) each demand shall contain, first a statement of the total grant proposed, and then a statement of the detailed estimate under each grant divided into items.

10. *Stages of Budget Debate.* — The Budget shall be dealt with by the Assembly in two stages, namely:

- (i) a general discussion, and
- (ii) the voting of demands for grants.

11. *General Discussion.* — (1) On days to be appointed by the Administrator after consultation with the Speaker which shall not be earlier than two days subsequent to the day on which the Budget is presented and for such time thereafter, as the Administrator after consultation with the Speaker may allot for this purpose, the House shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall the Budget be submitted to the vote of the House.

(2) The Finance Minister shall have a general right of reply at the end of the discussion.

(3) The Speaker may, if he thinks fit, prescribe a time-limit for speeches.

12. *Voting on Demands.* — (1) The voting on demands for grants shall take place on such days (not exceeding 15 days) as the Administrator may, after consultation with the Speaker, allot for the purpose.

(2) The demands for grants shall be presented in such order and discussion shall continue for such time within the period allotted under sub-rule (1) as the Leader of the House, in consultation with the Leader of the Opposition, may determine.

(3) On the days allotted under sub-rule (1), no other business except the questions shall be taken up without the consent of the Speaker.

(4) Motions may be moved at this stage to reduce or omit any grant but not to increase or alter the destination of a grant.

(5) No amendment to motions to reduce any grant shall be permissible.

(6) When several motions relating to the same demand are made they shall be discussed in the order in which the heads to which they relate appear in the Budget.

• (7) On the last day of the days allocated under sub-rule (1), half an hour or so before the close of the usual sitting of the day, the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for grants; and this procedure shall not be anticipated by any motion for adjournment or be interrupted in any manner whatsoever, nor shall any dilatory motion be moved in regard thereto.

13. *Cut motions.* — A motion may be moved to reduce the amount of a demand in any of the following ways —

(a) "that the amount of the demand be reduced to Re. 1" as representing disapproval of the policy underlying the demand. Such a motion shall be known as "Disapproval of Policy cut". A member giving notice of such a motion shall indicate in precise terms the particulars of the policy which he proposes to discuss. The discussion shall be confined to the specific point or points mentioned in the notice and it shall be open to members to advocate an alternative policy;

(b) "that the amount of the demand be reduced by a specified amount" representing the economy that can be effected. Such specified amount may be either a lump sum reduction in the demand or omission or reduction of an item in the demand. The motion shall be known as "Economy Cut". The notice shall indicate briefly and precisely the particular matter on which discussion is sought to be raised, and speeches shall be confined to the discussion as to how economy can be effected;

(c) "that the amount of the demand be reduced by Rs. 100" in order to ventilate a specific grievance, which is within the sphere of the responsibility of the Government. Such a motion shall be known as "Token Cut" and the discussion thereon shall be confined to the particular grievance specified in the motion.

14. *Conditions of Admissibility of Cut Motions.* — In order that a notice of motion for reduction of the amount of demand may be admissible, it shall satisfy the following conditions, namely: —

(i) it shall relate to one demand only;

(ii) it shall be clearly expressed and shall not contain arguments, inferences, ironical expressions, imputations, epithets or defamatory statements;

(iii) it shall be confined to one specific matter which shall be stated in precise terms;

(iv) it shall not reflect on the character or conduct of any person whose conduct can only be challenged on a substantive motion;

(v) it shall not make suggestions for the amendments or repeal of existing laws;

(vi) it shall not refer to a matter which is not primarily the concern of the Government;

(vii) it shall not relate to expenditure charge on the Consolidated Fund of the Union territory;

(viii) it shall not relate to matter which is under adjudication by a court of law having jurisdiction in any part of India;

(ix) it shall not raise a question of privilege;

(x) it shall not revive discussion on a matter which has been discussed in the same session and on which a decision has been taken;

(xi) it shall not anticipate a matter which has been previously appointed for consideration in the same session;

(xii) it shall not ordinarily seek to raise a discussion on a matter pending before any statutory tribunal or statutory authority performing any judicial or quasi-judicial functions or any commission or court of enquiry appointed to enquire into or investigate any matter;

Provided that the Speaker may in his discretion allow such matter being raised in the House as is concerned with the procedure or stage of enquiry if the Speaker is satisfied that it is not likely to prejudice the consideration of such matter by the statutory tribunal, statutory authority, commission or court of enquiry; and

(xiii) it shall not relate to a trifling matter.

15. *Notice of a Motion to omit or reduce Grant.* — Notice of a motion to omit or reduce any grant shall be given not less than two days before the day appointed for the discussion of such grant unless otherwise directed by the Speaker:

Provided that the Speaker shall decide whether or not a cut motion is admissible under these rules and may disallow any cut motion which, in his opinion, amounts to an abuse of the right of moving such a motion, or is in contravention of these rules or is otherwise inadmissible.

16. *Vote on Account.* — A motion for vote on account shall state the total sum required, and the various amounts needed for each department or service or item of expenditure which compose that sum which shall be stated in a schedule appended to the motion.

(2) Amendments may be moved for the reduction of the whole grant or for the reduction or omission of the items whereof the grant is composed.

(3) Discussion of a general nature shall be allowed on the motion or any amendments moved thereto, but the details of the grant shall not be discussed further than is necessary to develop the general points.

(4) In other respects, a motion for vote on account shall be dealt with in the same way as if it were a demand for grant.

17. *Supplementary or Additional Grants or Grants for Excess Expenditure.* — (1) The Administrator may allot one or more days for presentation of a statement of demands for grants in respect of supplementary or additional or excess expenditure under section 30.

(2) The Administrator may after consultation with the Speaker allot one or more days for the discussion and voting of such demands. In such cases, the same procedure will be followed as is laid down in rules 9, 10, 11, 12, 13, 14 and 15 subject to such modifications as the Speaker may deem necessary.

18. *Scope of Discussion on Supplementary Grants.* — The debate on the supplementary grants shall be confined to its items and no discussion shall be raised on the original grants nor on the policy underlying them save in so far as it may be necessary to explain or illustrate the particular items under discussion.

19. *Token Grant.* — When funds to meet proposed expenditure on a new service or scheme can be made

available by reappropriation, a demand for the grant of a token sum may be submitted to the vote of the House, and if the House assents to the demand, funds may be so made available.

20. Appropriation Bill.—(1) Subject to the provisions of the Act, the procedure in regard to an Appropriation Bill shall be the same as for Bills generally but with such modifications as the Speaker may consider necessary:

Provided that no amendment shall be proposed to an Appropriation Bill which will have the effect of varying the amount or altering the destination of any grant made under section 28.

(2) The Speaker may suspend the operation of any rule for the timely passing of such Bills.

21. Time limit for Disposal of Financial Business.—In addition to the powers exercisable by the Speaker under these rules, he may exercise all powers necessary for the purpose of the timely completion of all financial business and may, in particular, allot time for the disposal of various kinds of such business and when the time is so allotted, he shall, at the appointed hour, put every question necessary to dispose of all the outstanding matters in connection with the stage or stages for which the time has been allotted.

Explanation.—Financial business includes any business which the Speaker holds as coming within this category under the Act.

22. Publication of Appropriation and Finance Accounts and Audit Reports.—As soon as may be practicable after the Appropriation and Finance Accounts and Audit Reports thereon have been laid on the Table of the Assembly, the Secretary shall issue a notification declaring them to be published for general information.

M. R. Sachdev,
Administrator.

S. Balakrishnan
Law Secretary

THE APPROPRIATION (No. 1) BILL, 1964

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu for the services and purposes of the period from the 20th December, 1963 to 31st March, 1964.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India as follows:—

Short title 1. This Act may be called the Appropriation (No. 1) Act, 1964.

Issue of Rs. 3,96,98,000 out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu for the period from 20-12-63 to 31-3-64

2. From and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three crores, Ninety six lakhs and ninety-eight thousand rupees towards defraying the several charges which will come in course of payment during the period from the

twentieth December, 1963 to the thirty first March, 1964, in respect of the services and purposes specified in column 2 of the Schedule.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said period.

THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Legislature	Charged on the Consolidated Fund	Total
1	2			3
		Rs.	Rs.	Rs.
1	Collection of Taxes, Duties and other Principal Revenues...	4,89,000	—	4,89,000
2	Administrative Services	34,11,000	96,000	35,07,000
3	Social and Developmental Services	1,28,04,000	—	1,28,04,000
4	Public Works (including Roads) and Schemes of Misc. Public Improvements	16,98,000	—	16,98,000
5	Transport and Communications (Other than Roads)	4,61,000	—	4,61,000
6	Other Revenue Expenditure	36,13,000	—	36,13,000
	Interest on Debt and other obligations and Reduction or Avoidance of Debt	—	1,000	1,000
7	Capital Outlay on Social and Developmental Services	22,35,000	—	22,35,000
8	Capital Outlay on Electricity Schemes	47,42,000	—	47,42,000
9	Capital Outlay on Public Works (including Roads) and Schemes of Misc. Public Improvements	68,10,000	—	68,10,000
10	Capital Outlay on Transport and Communications (Other than Roads)	22,92,000	—	22,92,000
11	Loans and Advances to Third Parties	10,46,000	—	10,46,000
	TOTAL	3,96,01,000	97,000	3,96,98,000

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu for the services and purposes of the period from 20-12-1963 to 31-3-1964.

Legislative Assembly of Goa, Daman and Diu

The Goa, Daman and Diu Entertainment Tax Bill, 1964

(Bill No. 2 of 1964)

A Bill to consolidate and amend the law for imposing a tax in respect of admission to entertainments in the Union Territory of Goa, Daman and Diu and for certain matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India as follows:

1. Short title, extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Entertainment Tax Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on the 1st day of April 1964.

2. Definitions. — In this Act, unless there is anything repugnant in the subject or context —

(a) «admission to any entertainment» includes admission to any place in which the entertainment is held;

(b) «Commissioner» means a person appointed by Government as Commissioner for the purposes of this Act;

(c) «complimentary ticket» means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

(d) «entertainment» includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

(e) «Government» means the Government of the Union Territory of Goa, Daman and Diu;

(f) «payment for admission» includes —

- (i) any payment for seats or other accommodation in a place of entertainment,
- (ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get; and
- (iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment,
- (iv) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;

(g) «prescribed» means prescribed by rules made under this Act;

(h) «proprietor» in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof.

3. Levy of Tax. — (1) There shall be levied and paid to the Government, on all payment for admission to any entertainment, a tax (hereinafter referred to as «entertainment tax»), at the following rates, namely: —

(a) *Where the place of entertainment is located in the areas comprised within the Municipal limits of Panjim, Vasco, Margao and Mapuca:*

(i) on the first 100 naye paise of payment for admission — 25% of such payment.

- (ii) on the next 100 naye paise of payment for admission — 40% of such payment.
- (iii) on the balance of the total payment for admission — 55% of such payment.

(b) *Where the place of entertainment is located in any other area: —*

- (i) on the first 100 naye paise of payment for admission — 20% of such payment.
- (ii) on the next 100 naye paise of payment for admission — 25% of such payment.
- (iii) on the balance of the total payment for admission — 30% of such payment.

(2) In computing the tax payable under sub-section (1), the tax leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest naya paisa, fractions of half-a-naya paisa and over being counted as one, and less than half-a-naya paisa being disregarded.

(3) Where the payment for admission to any entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

(4) There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub-section (1), as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.

4. Mode of levy. — (1) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainment tax has been paid.

(2) Notwithstanding anything contained in sub-section (1), the Government may, on the application of a proprietor of any entertainment in respect of which the entertainment tax is payable under section 3, allow the proprietor on such conditions as may be prescribed, to make payment of the tax due —

(a) by a consolidated payment of a percentage, to be fixed by the Government, of the gross

sum received by the proprietor on account of payment for admission to the entertainment and on account of the tax;

- (b) on the basis of the returns of payments for admission to the entertainment and on account of the tax;
- (c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

5. Exemptions. — (1) Entertainment tax shall not be levied on payments for admission to any entertainment where the Commissioner is satisfied that,

- (a) the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or
- (b) the entertainment is of a wholly educational character; or
- (c) the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.

(2) Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent of the receipts, the amount of the entertainment tax paid in respect of the entertainment shall be refunded to the proprietor.

(3) The Government may exempt from entertainment tax any ticket or complimentary ticket issued to a person in uniform serving in the defence forces of India, subject to such conditions as may be prescribed.

(4) The Government may, by general or special order exempt any entertainment or class of entertainments from liability to entertainment tax in whole or in part.

Explanation:—For the purposes of sub-sections (1) and (2) the takings or net proceeds of an entertainment shall not be deemed to be devoted to philanthropic or charitable purposes if such takings or net proceeds are to be devoted to the benefit of any particular religious purpose or any particular caste or community other than any class of citizens declared by the Government as socially or educationally backward.

6. Power to inspect. — (1) The Commissioner or any Officer of Government duly authorised in writing by him in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment, at any reasonable time with a view to inspect whether the provisions of this Act or the rules made thereunder are being complied with.

(2) The proprietor of every entertainment and the owner or person in charge of any place which is ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees on conviction before a Magistrate.

7. Recoveries. — (1) Any sum due on account of entertainment tax shall be recoverable as an arrear of land revenue under the law for the time being in force.

8. Penalty. — (1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable, in respect of each offence, to a fine which may extend to rupees five hundred and shall also be liable to pay any tax which should have been paid.

(2) Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall, on conviction before a Magistrate, be liable to a fine which may extend to five hundred rupees.

9. Compounding of offences. — The Commissioner or any other officer duly authorised by him in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence —

- (a) where the offence consists of the failure to pay, or the evasion of, any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding two hundred rupees or double the amount of the tax payable, whichever is greater; and
- (b) in other cases, a sum of money not exceeding two hundred rupees.

10. Delegation of powers. — (1) The Government may, by notification in the Official Gazette, delegate to the Commissioner or to any other officer all or any of its powers under this Act.

(2) The Commissioner may, with the approval of the Government, delegate to any officer, subordinate to him, any of his powers under this Act other than powers delegated to him by the Government.

11. Protection of action and bar of limitation. —

(1) No suit prosecution or other legal proceeding shall lie against any officer or employee of the Government for anything done or intended to be done in pursuance of this Act or any rule or order made thereunder.

(2) No suit or prosecution or other legal proceeding shall be instituted against the Government or against any officer or employee of the Government after six months from the date of the commission of the act complained of.

12. Cognizable Offences. — Notwithstanding anything contained in the Code of Criminal Procedure, 1898, but subject to the other provisions of this Act, —

- (1) an offence under this Act shall be a cognizable offence under the said Code; and
- (2) only Magistrates of the First Class shall have jurisdiction to try any such offence.

13. Prohibition of levy by local authorities. —

(1) Notwithstanding anything contained in any law relating to a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment in res-

pect of which entertainment tax is leviable under this Act.

(2) Nothing contained in sub-section (1) shall affect the levy by any local authority referred to therein, of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.

14. Power to make rules.— (1) The Government may by notification in the Official Gazette make rules generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,—

- (a) securing the payment of entertainment tax;
- (b) the supply accounting and use of stamps or stamped tickets, for the stamping of tickets and for securing the defacement of stamps when used;
- (c) the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund on such stamps;
- (d) the use of tickets covering the admission of more than one person and the calculation of tax thereon;
- (e) the calculation of the tax on the transfer of seat or accommodation from one part of a place of entertainment to another and on payment for seats or other accommodation;
- (f) controlling the use of mechanical contrivances (including the prevention of its misuse);
- (g) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the tax due is payable in accordance with the provisions of section 4, sub-section (2);
- (h) requiring proprietors referred to in clause (g) to furnish security for payment of tax and prescribing conditions for forfeiture of such security;
- (i) the presentation and disposal of applications for exemption from payment of the entertainment tax or for the refund thereof; and
- (j) the exemption from entertainment tax or from any part thereof in respect of soldiers, sailors or other defence forces in uniform;
- (k) the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment, of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;
- (l) any other matter which are required to be prescribed by this Act.

(3) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction by a Magistrate, be liable to fine which may extend to five hundred rupees.

(4) Such rules shall be published in the Official Gazette, as soon as they are made.

15. Repeal and Savings.— (1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman and Diu, authorising the levy of a stamp duty on tickets of admission to any entertainment and any other law corresponding to this Act shall stand repealed.

(2) The provisions of section 6 of the General Clauses Act, 1897 shall apply to such repeal as if this Act is a re-enactment of such law.

16. Power to remove difficulties.— If any difficulty arises in giving effect to the provisions of this Act the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

Memorandum of Delegated Legislation

Clause 14 of the Bill gives power to the Government to make Rules on various matters for carrying out the purposes of the Act. This is necessary and is on the lines usually adopted in all legislation.

Sub clauses (2) to (4) of clause 5 of the Bill give certain powers of exemption to the Government and the Commissioner. Clause 9 gives the Commissioner the power to compound offences. These are necessary and incidental provisions intended to facilitate the smooth operation of the provisions.

Financial Memorandum

No special financial commitments are involved in this Bill. The officers and staff for the collection of the tax will be mostly those doing that work now.

Statement of Objects and Reasons

Entertainment tax is now being levied and collected in this Union Territory under the old law contained in the Portuguese Stamp Act. There is widespread complaint that the said Stamp Act is irrational and harsh in its application. The Indian Stamp Act will be brought into force in this Territory very shortly and, as a consequence, the Portuguese Stamp Act will stand repealed. As the Indian Stamp Act does not deal with tax on entertainments it is necessary to enact a special law providing for the levy and collection of such tax, to avoid loss of revenue. Occasion has been taken to rationalise the law on the lines of corresponding law in other states of India. A slight increase in the levy has also been proposed.

The Administrator has recommended the introduction and the moving of this Bill in the Assembly, under Section 23 of the Union Territories Act, 1963.

DAYANAND B. BANDODKAR

CHIEF MINISTER

Panjim, 17th March, 1964.